

**AMENDMENTS TO THE CLAIMS**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (Currently Amended): A reflecting film comprising a layer B that contains rutile type titanium oxide and a layer A that contains fine powder filler other than rutile type titanium oxide, wherein the rutile type titanium oxide has a vanadium content of 5 ppm or less, and wherein the layer A is positioned outermost on the side of a surface used for reflection, each of the layers A and B has voids formed by drawing and is independently formed from a resin composition containing a thermoplastic resin, and the thermoplastic resin is an aliphatic polyester.

Claim 2 (Original): The reflecting film according to claim 1, wherein the reflecting film has a two-layer construction including the layer A and the layer B, or a three-layer construction including the layer A, the layer B, and the layer A in this order.

Claim 3 (Currently Amended): The reflecting film according to claim 1 ~~or 2~~, wherein the aliphatic polyester is a polylactic acid based resin.

Claim 4 (Currently Amended): A reflecting plate for a liquid crystal display device, wherein the reflecting plate for a liquid crystal display device comprises the reflecting film according to ~~any one of~~ claims 1 ~~to 3~~.